SUPREME COURT OF THE UNITED STATES.

No. 96.

CHARLES CLIFTON, CLAIMANT, &c., PLAINTIFF IN ERROR,

vs.

THE UNITED STATES.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES FOR EAST PENNSYLVANIA.

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J. & G. S. Gideon, printers.

UNITED STATES, *eastern district of Pennsylvania, sct:*

The President of the United States to the judges of the circuit court of the United States in and for the eastern district of Pennsylvania, in the third circuit, greeting:

[SEAL.]

Because that in the record and process, and also in the rendering of judgment, in a suit before you, between Charles Clifton, claimant of forty-nine pieces of cloth and sixty-one pieces of cassimere, seized at Davis, Broadbent & Co's, plaintiff, and the United States of America, defendants, in a plea by way of information for forfeiture, a manifest error has intervened to the great damage of the said Charles Clifton, as in his complaint has been stated; and as it is just and proper that the error, if any there be, should be corrected in due manner, and that full and speedy justice should be done to the parties aforesaid in this behalf, you are hereby commanded that if judgment thereof be given, then, under your seal, you do distinctly and openly send the record and process in the suit aforesaid, with all things concerning them, and this writ, so that you have the same before the chief justice and the associate justices of the Supreme Court of the United States on the second Monday in January next, at the city of Washington, being the seat of [the] National Government, that the record and process aforesaid being inspected, they may cause to be done thereupon what of right ought to be done.

Witness the honorable Roger B. Taney, chief justice of the Supreme Court of the United States, at Philadelphia, this twenty-seventh day of December, A. D. one thousand eight hundred and forty-three, and in [the] sixty-eighth year of the independence of the said United States.

FRA. HOPKINSON, *Clk. Cir. Ct.*

Allowed: ARCH'D RANDALL.

UNITED STATES, *eastern district of Pennsylvania, sct:*

To the United States of America.

Whereas, by a writ of error issuing out of the Supreme Court of the United States, directed to the judges of the circuit court of the United States, holden in and for the eastern district of Pennsylvania, in the third circuit, wherein Charles Clifton, claimant of forty-nine pieces of cloth and sixty-one pieces of cassimere, seized at Davis, Broadbent & Co's, is the plaintiff, the said judges are directed to send the record and process of a certain suit, with all things concerning them, so that the same may be had before the chief justice and the associate justices of the Supreme Court of the United States on the second Monday in January next, at the city

of Washington, being the seat of [the] National Government, in which suit the said Charles Clifton was original plaintiff, and you the said The United States of America were defendants, in a plea by way of information for forfeiture, that the record and process aforesaid being inspected, they the said Supreme Court may cause to be done thereupon what of right ought to be done; and the said Charles Clifton having made an assignment of errors, and given good and sufficient security that the plaintiff in error shall well and truly prosecute his said writ of error to effect, and answer all such costs as upon an affirmance of the judgment of the said circuit court may be adjudged to the defendants in error; you are hereby cited to appear (if you see cause) at the said Supreme Court at the time and place aforesaid, to answer to the said writ of error, and the errors assigned by the said ———.

Given under my hand and seal this twenty-seventh day of December, one thousand eight hundred and forty-three.

ARCH'D RANDALL, [SEAL.]

Pleas before the honorable the judges of the circuit court of the United States in and for the eastern district of Pennsylvania, in the third circuit.

It is thus contained—

Whereas, by a writ of error issuing out of the circuit court of the United States in and for the eastern district of Pennsylvania, in the third circuit, directed to the judge of the district court of the United States, holden in and for the eastern district of Pennsylvania, wherein Charles Clifton, claimant of forty-nine pieces of cloth and sixty-one pieces of cassimere, seized at Davis, Broadbent & Co's, was the plaintiff, the said judge was directed to send the record and process of a certain suit, with all things concerning them, so that the same might be had before the judges of the said circuit court on the eleventh day of April then next, at the city of Philadelphia, in which suit the said Charles Clifton was the original defendant, and the United States of America were the plaintiffs, in a plea by way of information for forfeiture, &c., that the record and process aforesaid being inspected, they the said judges of the said circuit court might cause to be done thereupon what of right ought to be done; and whereas, the said judge of the said district court did thereupon make return to the said writ of error, and did send the record and process aforesaid, so that the same were had before the judges of the said circuit court on the day and at the place aforesaid, which said record and process are in the words following, to wit:

Pleas before the honorable the judge of the district court of the United States in and for the eastern district of Pennsylvania.

It is thus contained—

Be it remembered that, on this fifteenth day of November, in the

year of our Lord one thousand eight hundred and thirty-nine, into the district court of the United States of America in and for the eastern district of Pennsylvania, comes John M. Read, attorney of the said United States of America, and prosecuting in their name and on their behalf, and gives the said court here to understand and be informed that, on the nineteenth day of , in the year aforesaid, at the of Philadelphia, in the eastern district of Pennsylvania, and within the jurisdiction of this court, the following goods, wares, and merchandise, to wit:

Thirty-one cases of cassimeres;
Thirty-five cases of cloths;
Four cases of pilot cloths;
Four cases of cassimeres and cloths, and
Two cases of cloths and pilot cloths,

were seized on land, and are now in the custody of George Wolf, esq., collector of the customs of the port and district of Philadelphia, in the said eastern district of Pennsylvania, as being forfeited for the causes hereinafter mentioned, to wit:

1. For that the goods, wares, and merchandize, being of foreign growth, produce, and manufacture, were, on divers days and times after the first day of December, one thousand eight hundred and thirty-six, and before the seizure thereof as aforesaid, brought in some vessel or vessels to the said attorney as yet unknown, from some foreign port or place to the said attorney as yet unknown, into some port or place of some district of the United States to the said attorney as yet unknown; and the said goods, wares, and merchandize being so brought as aforesaid, afterwards, between the first day of December, one thousand eight hundred and thirty-six, and the seizure aforesaid, were from time to time unladen and delivered from the said vessel or vessels in which the same had been brought as aforesaid within the United States, to wit, at some port or place of the district aforesaid, without any permit or special license whatever from the collector or naval officer, or any other competent officer of the customs of the port or district where the same were so unladen and delivered, for such unlading or delivery against the form of the act of Congress in such case made and provided.

2. And also, for that the said goods, wares, and merchandize being of foreign growth, produce, and manufacture, were, on divers days and times after the said first day of December, in the year of our Lord one thousand eight hundred and thirty-six, and before the seizure thereof as aforesaid, brought in some vessel or vessels to the said attorney as yet unknown, from some foreign port or place to the said attorney as yet unknown, to the port of the city of New York, in the collection district of the city of New York, in the southern district of New York; and the said goods, wares, and merchandize being so brought as aforesaid, afterwards, between the first day of December, one thousand eight hundred and thirty-six, and the seizure aforesaid, were from time to time unladen and delivered

from the said vessel or vessels in which the same had been brought as aforesaid within the United States, to wit, at the said port of the city of New York, in the said southern district of the city of New York, without any permit or special license from the collector or naval officer, or any other competent officer of the customs of the said port or district of the city of New York, for such unlading or delivery against the form of the act of Congress in such case made and provided.

3. And also, for that the said goods, wares, and merchandize being of foreign growth, produce, and manufacture, and being subject to duties by the acts of Congress of the United States, were, after the first day of December, in the year of our Lord one thousand eight hundred and thirty-six, and before the seizure aforesaid, brought into the United States, and being so brought as aforesaid, afterward, to wit, on the day of the seizure aforesaid, were found concealed in a certain store in Delaware Front street, in the city of Philadelphia, in the occupation of Davis, Broadbent & Co., at the port of Philadelphia, in the eastern district of Pennsylvania aforesaid, the duties on the goods, wares, and merchandize not having been before that time paid, or secured to be paid, against the form of the acts of Congress in such case made and provided.

And the said attorney, in the name and on behalf of the said United States, further gives the said court here to understand and be informed, that afterwards, to wit, on the said nineteenth day of August, in the year of our Lord one thousand eight hundred and thirty-nine, at the city of Philadelphia, in the said eastern district of Pennsylvania, and within the jurisdiction of this court, certain other goods, wares, and merchandize, to wit, thirty-one other cases of cassimeres, thirty-five other cases of cloths, four other cases of pilot cloths, four other cases of cassimeres and cloths, and two other cases of cloths and pilot cloths, were seized on land, and are now in the custody of George Wolf, esq., collector of the customs for the port and district of Philadelphia, in the said eastern district of Pennsylvania, as being forfeited for the causes hereinafter mentioned, to wit:

That the last mentioned goods, wares, and merchandize are of the growth, produce, and manufacture of some foreign place or country to the said attorney unknown, and were heretofore, to wit, on divers days and times after the first day of December, one thousand eight hundred and thirty-six, and before the seizure thereof as aforesaid, brought and imported in some vessel or vessels, to the said attorney as yet unknown, from a foreign port or place, to the said attorney as yet unknown, to the port of the city of New York, in the collection district of the city of New York, in the southern district of New York; which said last mentioned goods, wares, and merchandize are subject to the payment of duties to the United States, on being brought and imported as aforesaid.

4. That entries of the said last mentioned goods, wares, and mer-

chandize, duly signed, were, at the times of the several importations thereof, made at the office of the collector of the customs of the said port and district of the city of New York; and that on each of the said several entries being made as aforesaid, an invoice of the goods, wares, and merchandize, included in such entry, was produced, and left with the said collector of the customs of the port and district of the city of New York.

And that the said attorney further avers, that the said last mentioned goods, wares, and merchandize, which were so entered as aforesaid, and of which invoices were so produced and left as aforesaid, were not invoiced according to the actual cost thereof, at the place of exportation; but, on the contrary, were in fact invoiced at less sums than the actual cost thereof at the place of exportation, with design to evade the duties thereupon, or some part thereof, against the form of the act of Congress in such case made and provided.

5. That the said last mentioned goods, wares, and merchandize being subject to the payment of ad valorem duties to the United States, entries thereof, duly signed, were, at the times of the several importations thereof, made at the office of the collector of the customs of the said port and district of the city of New York; and that on each of the said several entries being made as aforesaid, an invoice of the goods, wares, and merchandize, included in such entry, was produced and left with the said collector of the customs of the said port and district of the city of New York.

And the said attorney further avers, that all and each of the said several invoices, so produced and left as aforesaid, and all and each of the several packages, in each and every of the said several invoices so produced and left as aforesaid, in which the said last mentioned goods, wares, and merchandize were so imported and entered as aforesaid, were made up with intent, by a false valuation, to evade and defraud the revenue of the United States, against the form of the act of Congress in such case made and provided.

6. That the said last mentioned goods, wares, and merchandize being subject to the payment of ad valorem duties to the United States, entries thereof, duly signed, were, at the times of the several importations thereof, made at the office of the collector of the customs of the said port and district of the city of New York, and that, on each of the said several entries being made as aforesaid, an invoice of the goods, wares, and merchandize, included in such entry, was produced and left with the said collector of the customs of the said port and district of the city of New York.

And the said attorney further avers, that all and each of the said several invoices so produced and left as aforesaid, were made up with intent, by a false valuation, to evade and defraud the revenue of the United States, against the form of the act of Congress in such case made and provided.

7. That the said last mentioned goods, wares, and merchandize

being subject to the payment of ad valorem duties to the United States, entries thereof, duly signed, were, at the times of the several importations thereof, made at the office of the collector of the customs of the said port and district of the city of New York, and that on each of the said several entries being made as aforesaid, an invoice of the goods, wares, and merchandize, included in the said entry, was produced and left with the said collector of the customs of the said port and district of the city of New York.

And the said attorney further avers, that all and each of the said several packages, contained in each and every of the said entries so made, and in each and every of the said invoices so produced and left as aforesaid, in which the said last mentioned goods, wares, and merchandize were so imported and entered as aforesaid, were made up with intent, by a false valuation, to evade and defraud the revenue of the United States, against the form of the act of Congress in such case made and provided.

8. That the said last mentioned goods, wares, and merchandize being subject to the payment of ad valorem duties to the United States, entries thereof, duly signed, were, at the times of the several importations thereof, made at the office of the collector of the customs of the said port and district of the city of New York, and that on each of the said several entries being made as aforesaid, an invoice of the goods, wares, and merchandize, included in such entry, was produced and left with the said collector of the said port and district of the city of New York.

And the said attorney further avers, that all and each of the said several invoices, so produced and left as aforesaid, were made up with intent, by a false extension, to evade and defraud the revenue of the United States, against the form of the act of Congress in such case made and provided.

9. That the said last mentioned goods, wares, and merchandize, being composed wholly or in part of wool or cotton, entries thereof, duly signed, were, at the times of the several importations thereof, made at the office of the collector of the customs for the port and district of the city of New York, and that on each of the said several entries being made as aforesaid, an invoice of the said last mentioned goods, so as aforesaid composed wholly or in part of wool or cotton, included in such entry, was produced and left with the said collector of the customs of the said port and district of the city of New York.

And the said attorney further avers, that all and each of the several packages, in each and every of the said several invoices so produced and left as aforesaid, and in each and every of the said several entries so made as aforesaid, in which the said last mentioned goods were so imported as aforesaid, were made up with intent to evade and defraud the revenue of the United States, against the form of the act of Congress in such case made and provided.

And the said attorney, in the name and on behalf of the United States, further gives the said court here to understand, and be in-

formed, that afterwards, to wit, on the said nineteenth day of August, in the year of our Lord one thousand eight hundred and thirty-nine, at the city of Philadelphia, in the said eastern district of Pennsylvania, and within the jurisdiction of this court, certain other goods, wares, and merchandize, to wit:

Thirty-one other cases of cassimeres;
Thirty-five other cases of cloths;
Four other cases of pilot cloths;
Four other cases of cassimeres and cloths, and
Two other cases of cloths and pilot cloths,

were seized on land, and are now in the custody of George Wolf, esq., collector of the customs for the port and district of Philadelphia, as being forfeited for the causes hereinafter mentioned, to wit:

That the last mentioned goods, wares, and merchandize are the growth, produce, and manufacture of some foreign place or country, to the said attorney unknown, and were heretofore, to wit, on divers days and times, after the first day of December, one thousand eight hundred and thirty-six, and before the seizure thereof as aforesaid, brought and imported in some vessel or vessels, to the said attorney as yet unknown, from a foreign port or place, to the said attorney as yet unknown, into some port or place of some district of the United States, to the said attorney as yet unknown, which said last mentioned goods, wares, and merchandize were subject to the payment of duties to the United States as being brought and imported as aforesaid.

10. That entries of the said last mentioned goods, wares, and merchandize, duly signed, were, at the times of the several importations thereof, made at the office of the collector of the customs of some port or district of the United States, to the said attorney as yet unknown; that on each of the said several entries being made as aforesaid, an invoice of the goods, wares, and merchandize, included in such entry, was produced and left with the said collector of the customs.

And the said attorney further avers, that *that* said last mentioned goods, wares, and merchandise, which were so entered as aforesaid, and of which invoices were so produced and left as aforesaid, were not invoiced according to the actual cost thereof at the place of exportation; but, on the contrary, were in fact invoiced at less sums than the actual cost thereof at the place of exportation, with design to evade the duties thereupon, or some part thereof, against the form of the act of Congress in such case made and provided.

11. That the said last mentioned goods, wares, and merchandize, being subject to the payment of ad valorem duties to the United States, entries thereof, duly signed, were, at the times of the several importations thereof, made at the office of the collector of the customs of some port or district of the United States, to the said attorney as yet unknown; and that on each of the said several entries

being made as aforesaid, an invoice of the goods, wares, and merchandise, included in such entry, was produced and left with the said collector of the customs.

And the said attorney further avers, that all and each of the said several invoices, so produced and left as aforesaid, were made up with intent, by a false valuation, to evade and defraud the revenue of the United States, against the form of the act of Congress in such case made and provided.

12. That the said last mentioned goods, wares, and merchandise, being subject to the payment of ad valorem duties, entries thereof, duly signed, were, at the times of the several importations thereof, made at the office of the collector of the customs of some port or district in the United States, to the said attorney as yet unknown; and that on each of the said several entries being made as aforesaid, an invoice of the goods, wares, and merchandise, contained in the said entry, was produced and left with the said collector of the customs.

And the said attorney further avers, that all and each of the said several packages, contained in each and every of the said entries, made as aforesaid, and in each and every of the said invoices, so produced and left as aforesaid, in which said last mentioned goods, wares, and merchandise were so imported and entered as aforesaid, were made up with intent, by a false valuation, to evade and defraud the revenue of the United States, and against the form of the act of Congress in such case made and provided.

13. That the said last mentioned goods, wares, and merchandise, being composed wholly or in part of wool or cotton, entries thereof, duly signed, were, at the times of the several importations thereof, made at the office of the collector of the customs of some port or district of the United States, to the said attorney as yet unknown; and that on each of the said several entries being so made as aforesaid, an invoice of the said last mentioned goods, so as aforesaid composed wholly or in part of wool or cotton, included in such entry, was produced and left with the said collector of the customs.

And the said attorney further avers, that all and each of the several packages, in each and every of the said several invoices, so produced and left as aforesaid, and in each and every of the said several entries, so made as aforesaid, in which the last mentioned goods were imported as aforesaid, were made up with intent to evade and defraud the revenue of the United States, against the form of the act of Congress in such case made and provided.

By reason of all which, the premises and the acts of Congress in this behalf made and provided, the said goods, wares, and merchandise have become, and are, forfeited.

Wherefore the said attorney prays the aid and advice of the said court here in the premises, and due process of law for the condemnation thereof.

EASTERN DISTRICT OF PENN'A,
District court of the United States, 12 *Nov.*, 1839, *No.*

THE UNITED STATES OF AMERICA, vs. 31 CASES OF CASSIMERES, 35 cases of cloths, 4 cases of pilot cloths, 4 cases cassimeres and cloths, and 2 cases of cloths & pilot cloths, seized at Davis, Broadbent & Co's. — Sur. information for being landed without, &c., &c.—Filed 15 Nov., 1839.

And now Charles Clifton, of New York, in the State of New York, comes and claims, as his own property, certain goods, wares, and merchandise, in the possession of the said George Wolf, esq., collector of the customs of the port and district of Philadelphia, in the said eastern district of Pennsylvania, and libelled and propounded against as forfeited, in and by the libel of information aforesaid, to wit, forty-nine pieces cloth, and sixty-one pieces cassimere.

And the said Charles Clifton alleges, that at the time of the seizure aforesaid, he was, and yet is, the true, sole, and lawful owner and proprietor, bona fide, of the said goods, wares, and merchandise; and of this he is ready to make due proofs, by his own oath, and otherwise, as the said court shall direct.

CHAS. CLIFTON.

Sworn and subscribed before me, Dec. 12, 1839.
PTR. CHRISTIAN.

DIST. COURT U. STATES:

THE UNITED STATES, vs. CLOTHS, seized at Davis, Broadbent & Co's store. — Sur. libel of information.—Filed 15 Nov., 1839.

Answer of Charles Clifton, claimant.

And the libel of information aforesaid having been duly read and heard, and understood by him, the said claimant, he says, that he, by virtue of the seizure aforesaid, is grievously vexed, and that unjustly; nevertheless, saving and reserving to himself all and all manner of advantage and exceptions to the manifest imperfections and insufficiencies in the said libel of information contained, for plea and answer to the same, and in order to entitle himself to a return of the goods, wares, and merchandise so claimed by him as aforesaid, he propounds and alleges as follows:

That the said libel of information omits to mention or set forth by whom, or by whose authority, the said goods, wares, and merchandise were seized; which omission, the respondent is advised and insists, renders the said libel and information insufficient, and

subject to exception; and the said claimant prays that he may have the same advantage as if he had specially excepted thereto, for the said cause.

And the said claimant further saith, that the goods, wares, and merchandise, in the said claim mentioned, were, before and at the time of the seizure thereof, and have since continued, his property, and were imported by him into the port of New York, in the United States aforesaid, and duly entered and left with the collector of the port of New York, and were duly appraised according to law, by the public appraisers of said port, appointed for that purpose; and all duties demanded by the said collector were fully and duly paid by the said claimant, and permits therefor granted by the said collector, or other authorized officer or officers under him; by virtue of which said permits, the said goods, wares, and merchandise were unladen, landed, and delivered from the respective vessels wherein they were imported; and that afterwards, the packages in which the said goods, wares, and merchandise were so imported, subsequent to the said unlading, landing, and delivery, were opened and broken up, and the said goods, wares, and merchandise repacked in new and different packages, or in the same packages, with new and different marks and numbers, and transmitted and delivered by the said claimant to his agents, in the city of Philadelphia, for sale; and the said goods, wares, and merchandise had thus become, before and at the time of the seizure aforesaid, a part of the mass of the merchandise in the country; and the said claimant is advised and believes, that under such circumstances, the said goods, wares, and merchandise were not, in law, liable to seizure for the causes, or any of them, set forth and contained in the said libel of information.

And the said claimant further answering saith, that the said goods, wares, and merchandise were shipped, imported, entered, permitted, landed, and delivered to the said claimant, in the port of New York, according to, and in compliance with, the acts of Congress, and laws of the United States, in such case made and provided; all duties, dues, and demands to which they were subject, having been fully, fairly, and lawfully paid, and all the requisitions of the said laws having been complied with; and the said claimant denies all the allegations, facts, and matters in the said libel of information contained and set forth, and avers that they are untrue, and wholly insufficient in law to cause the said goods, wares, and merchandise to be forfeited.

And the said claimant further saith, that the said goods, wares, and merchandise were not lawfully seized; wherefore, he prays that the said goods, wares, and merchandise may be decreed to be restored to him, and that he may be hence dismissed with his reasonable damages and costs, occasioned by the premises.

DISTRICT COURT OF THE UNITED STATES, *E. D. Pa.*

12 Nov'r, 1839.

THE UNITED STATES OF AMERICA, vs. 31 CASES OF CASSIMERES, 35 cases of cloths, 4 cases of pilot cloths, 4 cases cassimeres and cloths, and 2 cases of cloths and pilot cloths, seized at Davis, Broadbent & Co's.

Sur. information for being landed without a permit, &c., &c.—Filed 15 Nov'r, 1839.

Charles Clifton, of New York, in the State of New York, of part of the goods seized and libelled in this case; and the said claimant, by his attorney, whose name is hereto subscribed, comes into the said district court here, and asks so much of the said information as relates to the goods, wares, and merchandise in his claim mentioned, whereof a particular specification is thereto annexed; he says, that the same ought not to be decreed to be forfeited, because, he says, that the said several causes of forfeiture, alleged in the said information, in manner and form as the same are therein alleged, are wholly untrue, and of this he put himself upon the country; and, wherefore, he prays that the said goods, wares, and merchandise, whereof he is claimant as aforesaid, may be restored to him, and that he may be hence dismissed, with his reasonable damages and costs, &c.

WILLIAMS, *for claimant.*

And the United States doth the like, &c.

Therefore, let a jury thereupon come before the judge of the said court, at a session of the same court, to be holden at Philadelphia aforesaid, on the fifteenth day of August (1842) next, by whom, &c., who neither, &c., to recognize, &c., because as well, &c., the same day is then given to the parties aforesaid, &c.

Afterwards, to wit, on the third day of October, A. D. 1842, at a session of the same court, holden at Philadelphia aforesaid, before the judge aforesaid, come the parties aforesaid, by their attorneys aforesaid, and the jurors of the jury aforesaid being called, likewise come, to wit:

1. Charles S. Smith,
2. George H. Dubois,
3. George H. Bergin,
4. Aaron H. Burtis,
5. Rufus L. Barnes,
6. Wm. T. Elder,
7. George S. Roberts,
8. George Esherick,
9. J. Engle Negus,
10. Jonathan Miller,
11. Henry D. Steever, and
12. Thomas Reath,

who are duly empannelled, returned, elected, tried, and sworn or affirmed to speak the truth of the matter within contained.

Be it remembered, that into the district court of the United States, for the eastern district of Pennsyl-

vania, came the United States of America, and filed a libel against cloths and cassimeres, seized at Davis, Broadbent & Co's. store, in the city of Philadelphia, in which the said libellants averred (prout libel.)

And a certain Charles Clifton, who claimed the said goods in his own right as owner thereof, (prout claim) answered the said libel (prout answer) and plea, and thereupon issue has joined between them.

And afterwards, at a session of the said court, held at the city of Philadelphia, the aforesaid issues came to be tried by a jury duly impanelled, (prout list of jurors) before the honorable Archibald Randall, district judge of the United States, on the day of 1842, at which day came the plaintiffs, as well as the said claimant, by their respective attorneys, and the jurors of the jury, impanelled to try the said issues, being also called, came, and were then and there in due manner chosen, and sworn or affirmed to try the said issues; and the counsel for the plaintiffs upon the trial gave in evidence the following invoices (prout the same) which with their respective entries were read to the jury, viz:

Invoice—2 pieces by North America, dated 5 Feb'y, '39, bought of Ben. Lawton, package C.

Invoice—2 pieces, South America, dated 4 Dec'r, '38, bought of James Lees, package P, 124.

Invoice—4 pieces by Roscoe, dated 22 Feb'y, '39, bought of Ben. Lawton, package C, 29.

Invoice—3 pieces by Roscoe, dated 15 Feb'y, '39, bought of Jas. Lees, package P, 149.

Invoice—15 pieces by Roscoe, dated 22 Feb'y, '39, bought of Ben. Lawton, package C, 30.

Invoice—4 pieces by North American, Feb'y 1, '39, bought of Jos. Clifton, package R, 441.

Invoice—2 pieces by Virginian, 29 Jan'y, '39, bought of John Milnes, package M, 89.

Invoice—7 pieces by Columbus, dated 6 March, '39, bought of Alex'r Teilder & Co.

Invoice—22 pieces by Oxford, dated 15 March, '39, bought of Jas. Lees, packages P, 150, 154, 155, 157,

Invoice—13 ps. by U. States, dated 28 M'h, '39, bought of Jas. Lees, packages P, 158, 159, 160.

Invoice—2 ps. by U. States, 30 M'h, '39, bought of Benjamin Wrigley, package W, 63.

Invoice—24 ps. by U. States, dated 29 March, '39, bought of W. H. Shaw, Dale near delph.

Invoice—6 pieces by Europe, dated Oct. 29, '38, entered with other goods, package [C,] 2.

Invoice—4 ps. by Sheridan, M'h 8, 1839, bought of W. H. Shaw, package [C] 6.

And the plaintiffs then called the following witnesses:

Elwood Davis sworn: I was one of the firm of Davis, Broadbent & Co.; the seizure of these goods was made about the 19th of August, 1839.

This is my invoice book; (prout the same) at pages 151 to 155, is a mem'm of the goods belonging to Charles Clifton, which were seized.

This is the sales book of our firm; (prout the same) at pages 96, 97, are mem'a of the sales of Charles Clifton's goods.

This is our letter book; (prout the same) the invoices of Charles Clifton to us in the years 1839, 1840, will be produced; I have sent for them.

Benjamin W. Tingley sworn: I am an importer of cloths and cassimeres, and have been so for 20 years. I attended in 1839, '40, at the custom house here, to value certain cloths and cassimeres, and this book contains a register of our appraisement. They are appraised as low as a commission house in England could afford to sell them at that time. These goods could not be bought for less prices in 1838, 1839; we have not had any discount on cassimeres; the appraisers frequently agree in their appraisements; it is difficult to say what was the greatest difference between them; the average difference was from 5 to 7½ per cent.; we may have differed 10 per cent. in some cases; when we met in the morning, we usually made our valuations, and put them on small pieces of paper, and then we averaged those valuations; afterwards, we consulted together frequently.

And being cross examined, he said: Of late years, I have only purchased thro' commission houses; my previous remarks apply to importations through commission houses; I never was in England; my importations amounted to about 2 or 300 ends or pieces in each year; I mean half ends; we only or generally imported half ends.

Ellwood Davis being called again, says: These are all the letters received from Ch. Clifton, in 1839, 1840.

Charles M. Churchman being duly sworn, says: I was an importer of cloths and cassimeres in 1839, and for some years before that period; when exchange is at 10 per cent., all the charges and expenses of every sort, upon the importation of these goods, will be 73½ per cent. on the sterling cost, the commission being paid; and 68½ per cent. when the goods are purchased directly. I have never had five per cent. allowed on cassimeres.

And being cross examined, he says: I purchased generally thro' A. & S. Henry & Co.; no commission or guarantee on sales; on the 73½ per cent. a credit of 8 months is included.

And being re-examined, he says: Interest at the rate of 6 per cent. is added for the 8 months credit.

Charles F. Hyneman being duly sworn, says: The goods seized at Davis, Broadbent & Co., were taken to the custom house.

And being cross examined, he says: I went with Gideon and Cairnes, an officer of the New York custom house, to seize these goods; we went to seize these goods in that store; no other name but Davis, Broadbent & Co. was mentioned; I saw a list of these seizures; the last time I saw it, was in the hands of Mr. Gideon; we went there in August; I don't recollect the day; we seized the goods in the 2d story of the store No. 42 & 44, North Front street; these goods were piled on empty boxes in a large room; the room was large, and there was in it a large stock of goods; there were no partitions or divisions in this room; it extended over the whole building, except a small counting room; there were no goods in that counting room; we took the cases upon which the goods were placed, and put the goods in them, and sent them to the custom house; we took all the cases we found there, and had not quite enough; we bought the remainder, a few; there was a sign upon the pillars of the door of this store, which pointed up the stairs, which were I think partitioned off from the store below the room of Davis, Broadbent & Co.; this was I think the sole entrance that I saw; we entered into this room at the head of the stairs; there were no particular circumstances which I remember struck me as to these goods; we sent them to the custom house.

And the (learned) counsel for pl'ffs, then offered in evidence certain letters from and to Charles Clifton; from and to Davis, Broadbent & Co., (prout the same.)

Letter	4	Feb'y, '39,	Letter	30	April, '39
	5	" "		20	" "
	9	" "		2	May, 1839,
	20	" "		4	" "
	7	March, "		7	" "
	8	" "		16	July, 1839,
	19	" "		22	" "
	21	" "	Letter	12	Feb'y, 1840,
	22	" "		18	" "
	12	April, '39,		28	May "

And also the invoice book of Davis, Broadbent & Co., from January, 1839, to 19 August, 1839, (prout same) and the sales book for the same period (prout the same).

Ellwood Davis being called again, says: The original invoice of August 19, 1839, is not in our possession. I do not remember receiving any goods on that day; we received some from John Platt on that day. I never mentioned to Mr. Clifton that this invoice was missing.

And being cross examined, he says: Yesterday (Oct. 3, 1842,) morning, Mr. Clifton saw these invoices in the counting house. I do not know that he took any papers from the counting house. This is an accurate copy of the invoice he received. The limits on the two packages in the last invoices are not in the book. I do not remember if there were any limits on these two packages. These

entries are in Mr. Maitland's handwriting. I do not know where he is. He was a young man in our employ. He has left us some time. I know of no particular directions given to him in relation to this matter. I do not know the day the seizure was made, while that invoice was being copied.

This invoice of August 19, 1839, would have been received on the 20th of August, 1839; we entered them in our book on the receipt of the invoice. There are two bills which I believe were sold on the morning of the day of seizure. We generally took them out of the cases so soon as they were received, and we usually received these goods the day the invoice reached us. I think no goods were sold on the 20th of August. The seizure was made about one o'clock. We made no sales after the officers came there that day. This invoice was dated 19th August, 1839, at New York. We very frequently sold under the limits mentioned in these invoices. Piece numbered 83,322, limited at $1 50, sold at auction for $0 55. We distinguish the sales at auction by the names in the column. We did not sell many goods at auction. I do not think auction sales regulated the prices at private sales; they had an influence, but did not regulate them. There was more fluctuation in the prices of fancy goods than in any other kind of cloths, &c.

Fancy goods are Queen's own cassimeres.
ribbed, do.
diamond, do.

All figured cassimeres. The price depends upon the style being the fashion. They varied more as to the demand for them than any other kind. When the fashion had passed, there was a great depreciation in value. The profits were great while the fashion prevailed for them.

And being again examined in chief, he says:

There was not a peculiar difference in price as to this piece No. 83,322; it was as to fancy goods generally.

The *the* accompanying invoice would generally be attached to it. The sales in April $\frac{55}{100}$ and in March $\frac{80}{100}$ were of same style of goods as the piece No. 83,322.

John M. Atwood, being duly sworn, deposes, that he is an importer of cloths. I appraised these goods at the custom house. I took their supposed value in the spring and summer of 1839. I do not think they could have been bought for less in the British market. I imported from James Brown and from A. & S. Henry & Co., and previously from others.

And being cross examined, he says:

I am not a large importer. We imported generally for our own sales. We never received any cloths or cassimeres on consignment. We are small importers, there are many others whose business is much more extensive. I have examined cloths imported by others; not in the habit of examining cloth, &c., except for my own business. I have bought of some manufacturers, but only one of woollens. I do not

know of any house which ship so extensively as either Brown's or Henry's.

And the counsel for the United States then read the notice and made the cases in schedule B, hereunto annexed, stated (prout thesame.)

Wm. C. Gray, sworn.

This paper shows the order in which Mr. Clifton's importations stand on the import book partly read off by me, and written by him and Mr. Brown; partly read off by him and written by me: it is correct as far as I am concerned. (Prout the same.)

Geo. A. Brown sworn.

(Same as Mr. Gray's,) and it was re-read and checked.

Recalled.—There are two entries belonging to collectors' department, are not there, but all the invoices of cloths and cassimeres are there; the two entries wanted are supplied by naval officers' entries.

Referred by Mr. Williams to impost book where any of the goods in question are.

All the entries of vessels arriving in New York are entered here.

I have examined these books consecutively; the public store account comes in at the end of the quarter, once or twice at the end of the month. The public store account is one in which goods are entered, when duties are not paid soon after entry.

The counsel for the United States then offers in evidence the whole of the invoice book of the defendant, produced under notice and call from plaintiff's counsel, beginning with the Oxford invoice of 28th May, 1838, and ending with Garrick, on which payment of duties was on 30th July, 1839, being invoices of April 8, 1839, [B] 443. Clifton bo't of Joseph Clifton.

And the counsel for the United States then offers in evidence all invoices and entries of defendant's importations in the C. house, 71 invoices, including all between the two dates last mentioned.

4	invoices	from Thomas Aked,
1	do	from Thomas Hague,
20	do	from Alexander Fielder & Co.,
3	do	from Joseph Clifton,
1	do	from Radcliffe & Bradbury,
1	do	from C. A. Bradbury,
9	do	from Benjamin Lawson,
5	do	from William H. Shaw,
2	do	from William Whitehead,
3	do	from John Mallelien,
4	do	from John Millus,
1	do	from Joseph Mallalien,
12	do	from James Lees,
2	do	from James Schofield,
1	do	from Benjamin Wriglen,
1	do	from John Wriglen,
1	do	from Mr. Broadbent,

(which were given in evidence, prout the same.)

William H. Scott affirmed.—I was in England in 1839, and previously in commission business five years; my object in visiting England was to solicit consignments and become acquainted with manufacturers. I purchased cloths and cassimeres, and priced others. At C. house in 1839–'40, I attended, examined, and appraised certain goods with Atwood, Tingley, and fixed at that time the value in England, when I was there, of such goods. This paper contains a copy of my app'ts made then, as far as it goes.

And being cross-examined, he says: I had been in commission business for foreign and domestic dry goods, more domestic, since 1834; have been out of business since 1840; my foreign business was greater in 1839, my purchases in England amounted to not more than £2 or £3,000 altogether. Cloths and cassimeres not £1,000. When I was there myself, I visited Leeds market, but no other cloth market; went through Saddleworth; spent some days in Saddleworth in 1831, it is a considerable manufacturing town; I understood it had grown up from the American trade. In receiving consignments, the cases were marked by the manufacturers, or as I directed. This was on the cases, not on the goods. The numbers put on by manufacturers corresponded with piece Nos. The packer puts on the ticket. I bought from three different persons. Don't recollect the run of the numbers. Ticket and piece numbers corresponded.

Qu. If you had cut the tickets off, could the C. house identify them?

Ans. Not unless the clerk had observed the piece number. I believe there are cases in which the ticket and piece Nos. did not correspond. I have received pieces not corresponding from New York, and have altered tickets myself when I offered without selling at private sale, to divert attention of purchasers at auction. 'Tis not uncommon to do that. I would take it for granted, if original packages, that the Nos. both corresponded. Never knew an instance of the piece Nos. having been taken out.

Abraham J. Lewis sworn.—I was importer of cloths and cass. from 20 to 30 years; I have had a partner residing in England for 20 years and over; made purchases there from manufacturers and their agents, and at auctions. Bankrupt sales and all other ways known to the market. In 1839 and '40, examined certain cloths and cassimeres at C. house, and don't believe they could have been bought for less in England in '38 and '39, than I have here put down; I never knew disct. 5 pr. ct. on cassimeres for cash or measure; have known it on cloths. Never was in England. My knowledge of English markets is derived from our own transactions. That is a distinct establishment. It is in Manchester, he resides there. He purchases whenever they are to be purchased any where he can get them, together with knowledge derived from consignments made to us from houses in England. We would rather not say who are our correspondents, as from whom we purchase are in England.

The counsel for the United States asks for

Account between	Clifton	and James Lees,
Do	do	John Millus,
Do	do	Benjamin Lawton,
Do	do	Jos. Clifton,
Do	do	Wm. K. Shaw,
Do	do	Benjamin Wrigley,
Do	do	Alex'r Fielder & Co.,

being parties from whom the goods in controversy had been invoiced to the defendant.

Also, Clifton's day book, containing charges of the duties paid on respective shipments, of which invoices have been given in evidence, those which contain the goods in question. Also, Clifton's acc't ct. book for '38 and '39. Notice to produce which had been given months previously to the trial, (prout notice.)

Manning Kennard sworn.—I am of house of H. Farnum & Co., who were importers of cloths and cassimeres in 1839, and previously. Have been in England 4 or 5 times in last 4 or 5 years. Have never known disc't of 5 pr. ct. on cassimeres for cash or measure. Have known it on cloths.

(Mr. Williams declines cross exam. at present.)

John Siter affirmed.—Am importer of cloths and cass., have been for some years past to considerable extent. Have been in England. I don't think I have known of five pr. ct. for cash or measure since 1828; never for measure. It was on Yorkshire cassimeres previous to 1828. We have had as much as 10 p. ct., that was when we imported largely from York and Sheepshanks, some years previous to 1828; 12 months was usual credit, if cash had not been paid at that time. Usual credit is now, generally, 3 months credit and a disc't of $\frac{1}{4}$ per cent. off. As far as I know now generally, the invoices come out with 3 months or $\frac{1}{4}$ p. ct. off payments. Made frequently drafts on banker at 4 months, with int. added.

The counsel for the United States read in evidence other parts of this invoice book of Clifton, the claimant.

H. Simpson sworn.—I was appr. of customs in '39 and '40. Mr. Stewart, my colleague, and self, appraised certain goods contained in this book. A book of appraisements shewn to witness. It contains Nos., &c. The prices denote the prices in British sterling as of that time. We were particular in valuing them. I thought some of them rather low. Have been in dry goods business about 30 years; never been entirely out; kept up my knowledge of the business by every means in my power. This is a correct transcript of my app't. Was in England last, 1811, was an importer up to 1826; imported none from there since 1826. Depended on exchange and expense of importation duties, &c., as to what value would be in England, 80 p. ct. was a good amount to cover expenses. Had been cautioned against particular persons importing cloths and cassimeres, persons on both sides, cautioned 10 years ago.

Re-ex. Did not know the invoice cost of goods examined, nor do I know it now.

*. Did not examine any goods seized in Baltimore claimed by Clifton.

William C. Gray recalled.—This per centage on the different importations of Mr. Clifton for 14 months, made by Mr. Brown, Mr. Housekeeper, and self, taken from invoices. My part was accurate, as I believe, (prout the same.) (See table annexed.)

C. H. Housekeeper sworn.—This calculation is correct. (Prout calculations.)

Wednesday, October 5, 1842.—The counsel for the United States says: Before Mr. Williams goes on they will put in the table referred to yesterday, shewing [the] difference between invoice price and limits, &c., (prout the same.)

And the counsel for the claimant then called the following witnesses:

Walter Fuller sworn: I have been importer and dealer in cloths and cassimeres; resided in New York and London; have been in that business on my own account for about 10 years; have bought at Leeds, and been there; am acquainted from experience with pieces of cloths and cass. in the British market; frequently been called on to appraise such articles in New York on the part of U. States, and on part of individuals called on to appraise them, to see if the goods were invoiced too low. This contains appraisal of goods claimed by Chas. Clifton, appraised by Lowndsberry, Tripler and myself, made at C. house in Philad'a. The prices represent what we supposed they were worth in the latter part of '38 and '39, or part of 1839 in Europe, (included pieces only of the goods;) the charges should be added to the invoice; I believe that to be correct statement of those pieces; had no guide, except the No. and description and yds. to invoice price, &c., of these goods. All we had was ticket, number, description, length, and then we say in that column the price, the yds., and No. was on the ticket; had no intimation whatever as to the price; saw or heard of nothing, and am perfectly satisfied they were as ignorant of what the goods were charged at originally as I was (Lowndsberry and Tripler); measure of English cloths overruns New York measure; sometimes, some houses in N. York market allows overrun $\frac{1}{4}$, some $\frac{1}{2}$ yard; English I have had run over $1\frac{1}{4}$ or $1\frac{3}{8}$ yards in piece of 36 or 37 yards pieces; fancy goods, with regard to charge, depends altogether on style; the fluctuation is often enormous; sometimes the profits are enormous as well as losses; dealing in fancy goods is a good deal like a game of hazard.

*—When saw goods, of which that was an app't, Mr. Lowndsberry was present, and he had been an appraiser of customs in 1839; in England, they measure on nails 37 inches apart; they measure there 37 inches to a yard; in New York, 36 inches pr. yd; the ordinary [length,] almost invariably got, is $1\frac{1}{2}$ to $1\frac{3}{8}$ yds. in Eng-

land from various parties; they were shipped to my house by myself; I made out invoice purchased by me for my firm, and oath taken accordingly; our goods were generally sent soon after came into my possession; when I bought a large lot I would scatter them along; generally sent them within 60 days; scarcely ever kept them as long as three months.

Re-ex.—We always endeavoured to make the seller allow us 1¼ yards; the packer would make note of defect in nap; and then I would get the seller to allow it; we took off the measure ¼ for every little imperfection in the ticket; paid for none of that; we sent out at same length bot. at, without reference to actual length of piece; I am an American by birth; have no connection with Mr. Clifton whatever.

The counsel for the claimant offer the appraisement, (prout the same,) which was laid before the jury. (See schedule A annexed.)

Jeremiah Lowndsberry affirmed: Was an assistant appraiser in N. York custom house; my duty was to examine woollen goods principally; all woollen goods imported in New York passed through my loft; in 1838, I had from the spring Mr. Tripler and Mr. Samuel Supton as assistants; before I was assistant appraiser, had been in dry good's trade since spring of 1811.

Invoice per Europe.—That invoice passed through my loft; I see a dot and a X cross there; they sent only one package there to me; I see my mark on that also.

Virginian M. 89.—That one also, it was examined by me, or I could not have put my mark on it.

S. America.—That was examined and passed through the loft; all I can recognize about that as my own work by the X cross I usually put on.

N. America, 2.—Bale 27 cass.; 28 cassimeres has my initials; this invoice, R. 41, has my writing on it ("Bale.")

Roscoe, C. 29.—Don't see any marks about this that I can recognize. P. 145 and 147—I don't see any pencil mark that I can recognize. P. 149 is here, and appears not to have been examined; when pieces are passed E. T. E., Tripler's initials and Jerome Johnson; Tripler was in the loft assisting me pass woollens; he put his initials to many cases I had examined; Mr. Tripler was considered a judge of woollens; Jerome Johnson was one of principal appraisers.

Sheridan.—This was also examined and passed; appears to bear initials E. T.; no pencil marks there.

Oxford.—That has pencil marks which I recognize, and also initials of Mr. Tripler; I don't recollect but one I have not signed.

By U. States: This has "E. F." signed by Jerome Johnson; the dot mark in margin looks a little like my mark, but I can't say; discount for money struck out of this; don't know whose hand; don't know any thing about duties.

N. America, Feb'y 5, 1839.—On this inv. disct. 5 pr. ct. is added

to cost, and increases it—it was discovered and striken out; some one who made out the invoice made it up wrong, and charged the discount £ 9 2 6.

Cadiv'r.—It stands in invoice book uncorrected.

Williams.—Shows it was custom house which discovered it.

Lowndsb'y.—This passed the loft signed by Tripler & Mead; by U. States, No. 62; don't see any thing which I can recognize about it.

U. States, 2 invoices, C. 7.—In this 5 pr. cent. was added on one.

C. 8.—In the other 10 pr. cent. was added; they were both examined; our custom was, when we thought p'k'ge was too cheap, we added a certain p. ct.; when we thought too cheap, we opened more and more minutely, and exam'd more goods; this was in every pack'ge in which I was concerned; it was then taken to app'rs. and signed by them; Jerome Johnson signed both of them; (date 29 March, 1839;) same remarks as to the next, except that the 10 pr. ct. was added; don't always put date of *passing* in the invoice.

Lowndsberry, Jerome Johnson, Abraham B. Mead. The principal appraisers appraised in some instances, never unless called in. They did not attend in woollen loft unless sent for: recollect no difference was made in the invoice I had just in my hands. Same course was pursued in regard to them. This apprs. made in July, at custom house in this city. The prices represent sterling cost of the goods. Believe it was the fair sterling cost as far as my judgment goes for latter part of '38, and fore part of '39. No reference to any thing else but Saddleworth and Leeds goods, all pretty much alike; prices derived from general importations. Brown's were generally considered better finished; Henry's also; had no means of fixing these goods with any that I had app'd. Made appr. of these goods without reference to any other value of these goods than what we had supposed the actual value in England. Did not know I had ever seen a piece of them before; *never imported.* Kept general assortment of dry goods in New York. Don't think any of the principal appraisers saw the goods. Mead may have seen them, it was not his practice. If passed at invoice cost, they were just entered in register—seen by my clerk Trippler; no recollection of one of the principals being called in when the pieces were raised, don't recollect; the signatures of appraisers are mere form; usually we examined more or less in a package, may have examined two pieces in a package, not often so small a number. Have no doubt 75 invoices are *in* not *on* my desk waiting their turn. Including woollens, I have examined more than forty in a day. Had some times waiting more than we could get through with in two days, and persons urging them. (As to the goods app'd) did not know; had no knowledge from which I could believe or disbelieve they had passed through our loft. I knew at the time of this app't that I had passed many such goods for Mr. Clifton. Had been subpœned to attend as a

witness here by Clifton. Knew Mr. Clifton had goods seized app'd here for him. Mr. Trippler was a clerk appointed by appraiser. I presume he was not sworn. Can't say whether Clifton appealed on the raising of the goods.

By a juror. In 1838 and 1839, I had no knowledge of the standard of Philadelphia; New York standard is made up from the invoices that come up before us.

Re-examined. Brown's goods running higher, depended on the style. There was a number of Americans imported from Yorkshire. Knew nothing about the business of the importers. Had no connection whatever with Mr. Clifton.

By a juror. Many houses in York import Yorkshire.* A large proportion of Saddleworth cloth, &c., were imported by these gentlemen.

Benjamin Paxson affirmed.

Have been importer here in 1800 to 1811; occasionally since; business has been principally commission. Carried on in Philadelphia; was accustomed to receive goods on consignment for sale. They generally agreed on ticket with Nos. in list, not always. Those bought in market in England, sometimes differed; from manufacturers, generally agreed. Don't know object changing Nos. I never knew Nos. to be changed except when the quality changed, this was on domestic goods. I changed in order to let goods sell on their own merits. If in a dark cloudy day, they could not sell the quality so well. Some buyers could sell without ticket, head or numbers. They knew the makers of the cloth if they were good judges, just as well as I. Some of the buyers sell by the ticket No. Brown's send out sometimes higher price than Yorkshire. There is more fluctuation in fancy cass., and their prices are higher at first, and lower much afterward. Never dealt much in the article; sometimes they bring enormous prices at first.

Have not imported on my own account since 1831 or 1832. Had consignments since . Don't think had any consignments since 1834 and 1835; last consignments were from Wm. Kenworthy.

Re-examined. It used in old times to allow discount for cash; square yard duty broke that up; it also broke up habit of over measure. Before broke up, generally gave sometimes ¾ yards over. Measure 37 in England, our measure made it overrun.* When I speak of discount for cash, it was in 1818. Mr. Wilson used to get from 12½ to 15 per cent.

Francis Blackburne affirmed.

I am acquainted with the cloth business up to 1841. Have purchased goods, and have been acquainted with their market. Went there in 1839 to buy; was in all the cloth districts. There are 3 Nos. List No. put on by weaver or manufacturer.

Silk No., manufacturer's or finisher's number. Ticket No. that of owner of cloth for time being. Many purchasers put on progressive numbers. We changed Nos. principally to sell goods at auction.

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Re-examined. It used in old times to allow discount for cash; square yard duty broke that up; it also broke up habit of over measure. Before broke up, generally gave sometimes ¾ yards over. Measure 37 in England, our measure made it overrun.* When I speak of discount for cash, it was in 1818. Mr. Wilson used to get from 12½ to 15 per cent.

Francis Blackburne affirmed.

I am acquainted with the cloth business up to 1841. Have purchased goods, and have been acquainted with their market. Went there in 1839 to buy; was in all the cloth districts. There are 3 Nos. List No. put on by weaver or manufacturer.

Silk No., manufacturer's or finisher's number. Ticket No. that of owner of cloth for time being. Many purchasers put on progressive numbers. We changed Nos. principally to sell goods at auction.

Few at auction know the cloths except by the ticket. In order to sell the cloths on their own merits. Have seen two ends of same piece sell for 3.45 and 2.80 the same day. If had same No. on would have been no difference. Progressive Nos. facilitate reference to goods when buying from many persons. Few discounts for cash given now. Five per cent. is allowed on cloths: on cassimeres, it is often done; not the custom. When 'tis done, it produces no effect; it would be made up next time. No man ever saw a lot of goods in which there was not 5 per cent. between the best and worst made out of the same lot of wool. First pick of a lot would be 10 per cent. better than the worst of a large lot. This applies to cloths as well as cassimeres; this is an invariable difference. Fancy goods fluctuate very much in price; depending on fashion as a general rule; you must get sale for fancy cassimeres as soon as you get them.* Don't know Mr. Joseph Clifton.* I know Mr. Charles Clifton's brother, what his name is I do not know; Jonathan Clifton is the one I know. I don't know Joseph's handwriting; Jonathan has been with Mr. Clifton; never had business with Clifton; been several times in his store as a friend. Jonathan Clifton is a boy in appearance, not over 20. Don't know whether he had any other clerk.

Wm. H. Scott called.—I had no discount allowed on any of the transactions for cash or measure; my goods run from $\frac{1}{4}$ to $\frac{1}{2}$ yd. over; in half pieces $\frac{1}{4}$, whole $\frac{1}{2}$ over; when an imperfection, always $\frac{1}{4}$ yd. allowed for each. The invoice length would be less than many $\frac{1}{4}$ yds. less than the actual. I found imperfections in goods I dealt with. I dealt in medium priced cloths. They are rents, close cutting; fine drawing, omitted, &c. are imperfections, also holes; where cut so close, as to leave threadbare. When I purchased in England, I bought from 3 houses, Wood & Howard's, Leeds; from manufacturer, 3 miles from Leeds; and also from Mr. Watson, manufacturer and dealer in Leeds. Some have furnishing establishments, not all. Brown's are manufacturers called. Fluctuation in fancy cass. depends on fashions and demand, and are greater than in standard colors; don't know extent of fluctuations.* I observed no such imperfections as mentioned in these cloths. If there had been, I would have noted it.

Re-ex.—We opened, in some cases, 8 or ten yds., generally rolled out sufficient to satisfy ourselves; the persons in attendance at custom house handed us pieces. The nos. were given us—never saw as a general rule—the cases went out frequently, and saw them. Took pieces as handed to us. Stewart and Simpson were there frequently, and also some of the hands. I examined all goods; I marked here; some of the goods were seized at my store; I did not examine them; I generally examined the usual way by the texture, &c. Did not examine for imperfections, merely for quality.

* No discrimination made in handing out at random. Neither selected ourselves, nor did any others, the pieces for us to examine.

John Beaumont sworn.—I am with Mr. Inchliff, a re-finisher; sometimes more and sometimes less effect in length of pieces re-finished, mostly longer; I have known ½ to 1 yd., sometimes not so much as half a yd. When we re-finish, we always put on new tickets, with new length; the measure rather righter here than they do in England; greater allowance in England than here. They are re-finished to improve them, and make them look better; sometimes re-finished more than once; increase on second re-finishing in length, as I have known them stretched, and steam put on, and brushed very tight, cause it to lengthen. We often had pieces shorter than ticket said. * Goods not put on tenters. The machine *is* rollers and brushes. Mr. Clifton used to send a great many of his goods to our place, and we steamed and pressed them in manner mentioned. It requires a good deal of wetting to get any additional length.

Re-ex.—Mr. Clifton's goods might have been rumpled in bale, or damped, &c. Never had any from him that was unfinished.

By a juror.—Our yard is 36 inches. Brushing cloth is 6 cts.; cassimeres, 3 pr. ct.

* I am from Stepp's mills, 3 miles from Huddersfield, about 7 miles from Saddlesworth, England.

Thursday, Oct. 6th, 1842.

Mr. Williams offers in evidence the record of district of Maryland, Clifton—U. States, the whole proceedings from first to last, and verdict of the jury.

Edgar Tripler sworn.—I am engaged in N. York custom house as clerk to appr. and examiner of woollens in woollen loft; have been there four years last May; there still; one pkge. of every inv. passes through our loft, or as many as collector chooses to send; all woollens entered in New York come into our loft; if entered in New York pass through my hands; when they come to loft and owner produces invoice, porter opens; call of no. and lengths to see if agree with inv. We take 2, 3, or 4 of one piece, or more, if assortment, and examine them; if we think inv. too low, we raise them. Take pieces out of the pkge. indiscriminately; always go to bottom of pkge.; may be the top or bottom we examine; usually examine more if they look cheap on invoice, or lower than they look to be worth. When exam'g bales of cloth or cass., we ripped them off entirely, except waste cloths, hooped up with iron; broad cloth and cass., we open the bales, and expose whole contents. In 1839, Lowndsberry and self, and part of time, Lupton, and then Cairns, Lowndsberry and self. In spring of 1839, John Robinson was selected by collector to examine woollens; Mr. Robinson was a merchant of New York, of firm of Okie and Robinson. Appraisement books shown witness; Mr. Robinson's first date, I see, is Mar. 20, 1839, and the last is April 6, 1839. Mr. Robinson was ordered there to examine cargo of Independence from

Liverpool, a very large cargo; he did examine it; Mr. Rcbinson; he examined of all vessels that came in at that time.

Wit. examined by John Robinson.—I put that there; Lowndsberry and self examined at same time; I received directions from Lowndsberry to enter it; that is mem'm of Robinson's examination. Mr. Lowndsberry told me to put it down; that column is description of goods, pkges. examined; total number of pack'ges in invoice; value of pkges. examined; put down by general direction of Lowndsberry; if it agreed with L's valuation; it was put down there from invoice; we called this register.

Witness—I am not aware that they did differ; the standard of value was not changed till Mr. Cairns came into the loft. Mr. Robinson is a very respectable merch't in New York, selected by Mr. Hoyt to assist the appraisers. Mr. Robinson made a careful examination, particularly so, as Mr. Hoyt wanted to find if fraud in undervaluation existed. Can tell by referring to these books whether any goods were seized from Mar. 20 to Ap. 6, (Mr. Robinson's appraisement.) There was sic , first, Robert Thackery, his invoice was raised 2 bales cass.; they were raised 10 p. ct. Don't know any thing about duties; that is all I find. They were low priced woollens; part of Robinson's examination were of low priced woollens from Yorkshire. I am at present with Cornelius Savage's present ass't app'r. According to my judgment, Mr. Lowndsberry and self agreed, so does Savage and self. There can be no permanent value; my reference is to actual value in old country at that time.

By juror—We ascertain the value from all importations of woollens. Goods frequently remain in C. house long after imported, sometimes remain nearly a year; advertised after 9 months. After they are advertised to, owner enters them and takes away to prevent being sold. I sometimes measure woollens; they invoice meas. generally overrun ¾ yds., perhaps more on piece of 26 yds. It is perfectly well known to C. house that they overrun. This overrunning is from all manufacturers in England; on Continent it is not so, sometimes hardly hold out. This appr't made in Philad'a by Lowndsberry, Fuller and self, of goods claimed by C. Clifton, price refers to 1838 and 1839, as they were in England. When we appraised, had no knowledge or intimation of invoice cost or value. I don't know now; Clifton declined selling yesterday when I asked him. It was a careful examination.

By juror—Robinson imported his goods from Yorkshire, principally from Leeds, I think; I am not sure of that. Manufacturers allow one quarter of a yard for a hole; sometimes invoice has imperfect; no mark put on ticket to show imperfections; no other way for the C. house to know but examination. Don't recollect ever seeing mark on the piece to show there *was* imperfections. If there is a hole or a tear in the cloth, they will then say ¼ yd. on the ticket, or if imperfect say so on the ticket; not always men-

tioned in invoice; imperfect relates to finish. Have noticed strings in list to show there are holes. Don't know what "tallies" means; it must be a Yorkshire word.* Never knew cloth measured over a pole in this country. Cairns came into loft in July, 1839. Sometimes we (Lowndsberry) did not agree in price. (This is answer to question whether he suggested to Lowndsberry to raise.) I was clerk to app'rs; was not a sworn officer; never took an oath; heard Mr. Robinson did; he was a special officer, came in for particular occasion; don't know of my knowledge Robinson was sworn. My duties as examiner ceased soon after Cairns came in; passed some cloths and cass. after that by order of Hoyt, during Mr. Cairns and Lowndsberry's absence. Don't recollect examining when they were at home. Cairns came in July, 1839, and staid till April, 1841; during that period exam'd no cloths and cass. I was not prohibited; I did not perform; I was after that only an unsworn clerk. Almost 2 yrs. I did not pass any. I used to look at them to keep my ideas up. Kairns and self did not agree in standard; he was higher. Mr. Robinson exam'd many while there; I had invoice, he did not see it; all passed except that one lot which has 10 p. ct. added; I recollect no other merchant app'r there with him; he was there to satisfy Mr. Hoyt. The result there was only one pkge. raised; this was in April, and the old standard remained till July or August following. This represents total amount of invoice, whether examine 1 or 20 pkges. Robinson declined examining some of the goods; his own were passing at the time. Mr. Robinson is now living in New York, firm is John Robinson & Co; partner formerly Duncan and Platt—Thomas Platt, not John Platt.

Jeremiah Lownsberry recalled.

I app'd goods with Mr. Robinson while he was there for two weeks, the standard was same as before and after. Claimant closes.

Edgar Tripler called for the United States.

I know Alexander Fielder, of New York. Don't know whether he is one of the firm from which the goods came mentioned here. (Shewn an invoice.) Some goods came from Alex'r Fielder & Co. to Alex'r Fielder in this city. Closed.

And the evidence being then closed, as well on behalf of the plaintiffs as of the claimants, the learned judge charged the jury as follows:

Charge of the court.

It is alleged on the part of the United States that the goods in question have been forfeited from having been imported into New York by false invoices, with intent to evade the payment of part of the duties to which they were subject.

It is incumbent on the United States to shew upon the trial that there was probable cause for the prosecution; and if this has been

shewn, of which the court is to judge, the burden of proof is on the claimant, who must then satisfy the jury that the goods were invoiced at their actual cost. To shew probable cause, the United States rely upon—

1. The alteration of the numbers on the goods.
2. The alteration of the marks on the packages.
3. That the actual lengths of the goods exceeds the lengths stated in the invoices by which they were imported.
4. The evidence that the actual value in England exceeded the prices per yard mentioned in the invoices.

After stating that upon a consideration of the whole, there did not appear to be much, if any, cause for suspicion in either of the two first of these points, and referring to the evidence on both sides on the third point, the court said, in regard to the fourth point, that after the testimony which had been adduced on the part of the United States of the value of the goods at the time and place of exportation, as compared with the prices in the invoices, it was material to notice the negative evidence, consisting in the absence of testimony on the part of the defendant of the actual cost of the goods, and to consider whether its absence had been accounted for. There was evidence that one of the persons, by whom a portion of the goods in controversy appeared to have been invoiced to the defendant, was within the reach of a subpœna, and it was reasonable to presume that it was in defendant's power to have produced evidence of the real state of his accounts and transactions with all of the parties in England from whom the goods had been received. The correspondence shewed that two years ago his counsel had advised him to procure proof on this subject, which had not been produced. The claimant knew from whom he had bought the goods, and what was their actual cost, and yet has not produced this testimony, or accounted for its absence. To withhold testimony which it is in the power of a party to produce, in order to rebut a charge against him, where it is not supplied by other equivalent testimony, may be as fatal as positive testimony in support or confirmation of the charge. If the defendant has withheld the testimony of his accounts and transactions with these parties, you are at liberty to presume that if produced they would have operated unfavorably to his case. The United States have shewn probable cause for the prosecution; the next enquiry is, has the defendant relieved himself of the burden of proof? He relies first upon the goods having been passed through the custom house of New York by the officers of Government. This is prima facie evidence of the fairness of those invoices which were passed at the invoice prices, but it is not conclusive. It may be encountered and rebutted; and here, besides the evidence already mentioned, there is evidence, of which you will judge of the effect, that the standard or estimate of value in the appraiser's department of the New York custom house was lower than the ordinary prices of the British market warranted.

Then he relies on the testimony of Mr. Tripler and Mr. Lownsberry, by whom the goods had been passed or appraised in the custom house, and of Mr. Fuller, all of whom testify that in their belief the value of the goods did not exceed [the] prices which are found to agree with the prices in the invoices. Against this evidence you have the testimony on the part of the United States of Messrs. Atwood, Scott, Lewis, and Simpson. There are in this case a number of invoices, as to some of which the appraisements of these gentlemen do not exceed the invoice prices as they do in respect to other invoices. Each of these invoices is to be considered separately. Some may be acquitted and others condemned, if they are distinguishable from one another, on the testimony of which you will judge. In respect to some of these invoices, the plaintiffs and defendant rely upon the same circumstance, which is, that goods included in the present information in passing through the custom house, were appraised at amounts exceeding the invoice prices, and that the defendant, without appealing, paid the duties assessed upon the increased value, and received the goods from the custom house. The counsel of the United States contend that this acquiescence implies an admission that the invoices were untrue, while the counsel of the defendant contend, that by this appraisement and assessment and payment of duty, the United States are precluded from alleging or enforcing a forfeiture of these goods. I am of opinion that the question of liability to forfeiture is so far distinct from questions connected with the ascertainment and payment of duties, that the passing of goods through the custom house under such circumstances is not, in a legal point of view, decisive of any question here. The inquiry is, whether they were falsely invoiced with intent to defraud the revenue. If they were not, you should acquit them. If they were thus fraudulently invoiced, they are not exempted from foreiture by having been appraised in the custom house at valuations exceeding the prices in the invoices, and delivered to the importer on the payment of duties assessed upon the amount of such appraisement.

Whereupon, the counsel of the defendant excepted to that part of the said charge in which the jury were instructed that "if the defendant has withheld the testimony of his accounts and transactions with those parties, you are at liberty to presume, that if produced they would have operated unfavorably to his case;" and secondly, to that part of it in which the jury were instructed that, if the goods in controversy were fraudulently invoiced, they were not exempted from forfeiture by having been appraised in the custom house at valuations exceeding the prices in the invoices, and delivered to the importer on the payment of duties assessed upon the amount of such appraisement; and that part of the charge in which the jury were instructed that probable cause had been shewn by the United States for the prosecution.

B.

It appeared that, on or about the 1st July, 1842, a notice of the following tenor had been served upon the defendant's attorney:

UNITED STATES vs. CLOTHS, &c., CHARLES CLIFTON, claimants.	District court U. States, eastern district of Pen'a.

The claimants respectively are requested to produce upon the trial in each case the accounts and account books containing the original entries made by them in relation to the goods in question, or any goods, of which invoices or entries, or alleged invoices or entries, may be offered in evidence, and their ledgers, journals, day-books, scratchers, blotters, cash books, bill books, check books, account current books, and accounts current, containing entries of transactions between them, or any or either of them, and the consignees or sellers of the goods in question, or the alleged consignees or sellers of the same, or any other person or persons in England or elsewhere, relating in any manner to said goods, or to any payments or remittances, or alleged payments or remittances, for or on account thereof; also their invoices, correspondence, and accounts, with the consignees or sellers, or alleged consignees or sellers, of said goods, and their respective letter books, and their vouchers, if they have any, for any alleged payments or remittances, for or on account of the same. This notice is given in order that the claimants may be prepared to produce such of the above mentioned books and papers as may be called for during the trial.

Very truly yrs.,

(Signed) H. M. WATTS, *U. S. Dist. Att'y.*

1*st July*, 1842.

HENRY J. WILLIAMS, Esq.,
Attorney for claimant.

Under this notice, the counsel of the United States called on the counsel of the defendant for the production of the invoice book of the defendant for the years 1838 and 1839, whereupon a book was handed by the defendant's counsel to the counsel of the United States, containing copies of all the invoices of the defendant's importations, hereinbefore and hereinafter mentioned, as given in evidence from those on file in the custom house of New York. In this book the invoices, with the original numbers, were copied in black ink, and the margin of the book contained progressive numbers in red ink opposite the original numbers. By comparing the red and black ink numbers, the goods in controversy referred to by the witnesses Atwood, Lewis, Scott and Simpson, were identified with goods imported and entered, by the 14 invoices from the custom house of New York first above mentioned, as having been given in evidence on the part of the United States. This invoice

book of the defendant contained, at foot of the copy of each invoice, a memorandum of the amount of freight upon the packages included in it; which amount corresponded in each case with the amount on a bill of lading to order, annexed to the entry at the custom house. The invoice book having been given in evidence, the counsel of the United States under the above notice, called on the defendant successively, as to each of the said invoices, by which the goods in controversy had been imported, for the production of his ledger, containing the entry therein applicable to each invoice; to which call, the answer made in each instance by the defendant's counsel was, "Mr. Clifton has no such book here." The counsel of the United States then called on the defendant for the production of his cash book for the years 1838 and 1839, and for the entries therein contained, relating to each of the said importations successively, and also for the charge of the payment of freight on each of them respectively; to which call, the answer made in each instance, by the counsel of the defendant was, "Mr. Clifton has not such a book here." The counsel of the United States then called on the defendant for the production of the account in his ledger for the years 1838 and 1839, with each of the said parties by whom the goods in controversy had been invoiced to the defendant, and for his letter book for the said years, and correspondence with each of the said parties respectively; to which call the counsel of the defendant replied, that his client has neither of them here. The counsel of the United States then asked for the defendant's bill book for the same years; to which the counsel for the defendant replied, "it is not here." The counsel of the United States then read in evidence from the said invoice book a memorandum of 2£, added by clerk for charges on one of the invoices, and entered as paid July 23, and asked for the entry of that date in the cash book of the defendant, to which call the counsel for the defendant replied, "Mr. Clifton has said, he has it not here." The counsel of the United States made a similar call, and received a similar reply, as to the defendant's day book.

And thereupon, the counsel for the said claimants did then and there except to the aforesaid charge and opinion of the said court, and inasmuch as the said charge and opinion so excepted to do not appear upon the records:

The said counsel for the said claimants did then and there tender this bill of exceptions to the opinion of the said court, and requested the seals of the judges aforesaid should be put to the same, according to the form of the statute in such case made and provided: and thereupon, the aforesaid judge, at the request of the said counsel for the claimant, did put his seals to this bill of exceptions, pursuant to the aforesaid statute in such case made and provided.

ARCH'D RANDALL, [SEAL.]
[SEAL.]

A.

United States vs. *Cloths & Cassimeres, C. Clifton, claimant—Table containing the particulars of the goods in controversy, and of the invoice prices, appraisements, &c.*

Number on ticket.	Number in invoice.	Vessel.	Date of invoice.	Package in which imported.	Cloths—color.	Cassimeres.	Yards in invoice.	Yards on present ticket.	Invoice price—discount on.	Inv'ce price, disc. off	Public appraisers.	Atwood.	Tingley.	Scott.	Lewis.	Limits.	Selling price, viz. limits less 13 per cent.	Selling price in shillings at 22 cts. for- mer par of exch'ge	Selling price in shillings sent par of exch'ge	Selling price at 38 cts. or 22 cts. adding 73 per ct. to cover all charges, &c.	Excess of sales beyond invoice.	Excess of appraisement beyond invoice.
											s. d.	s. d.	s. d.	s. d.	s. d.			s. d.		s. d.	per ct.	per ct.
3,687	3986	N. America	Feb. 5, '39	C. 28	-	-	27	28	3 6	-	5 6	-	5 3	5 3	-	-	-	-	-	-	-	57
3,688	3987	"	" "	"	-	-	26	24	3 6	-	5 6	-	-	-	-	-	-	-	-	-	-	-
3,342	16357	S. America	Dec. 4, '38	P. 124	-	-	28	30	4 0	-	5 6	-	-	-	-	-	-	-	-	-	-	57
3,243	16426	"	" "	"	-	-	29	31	4 0	-	5 6	-	-	-	-	-	-	-	-	-	-	37
3,788	3999	Roscoe	Feb. 22, '39	C. 29	-	-	24	25	4 0	-	5 6	-	-	-	-	-	-	-	-	-	-	37
3,789	4000	"	" "	"	-	-	21	22	3 3	-	5 6	-	-	-	-	-	-	-	-	-	-	69
3,790	4001	"	" "	"	-	-	23	24	3 3	-	5 6	-	-	-	-	-	-	-	-	-	-	69
3,791	4002	"	" "	"	-	-	24	25	3 3	-	5 6	-	5 3	5 3	-	-	-	-	-	-	-	69
3,914	16938	"	Feb. 15, '39	P. 149	-	-	28	30	3 4	-	5 0	-	4 6	5 0	-	2 25	1 80	8 2/1	-	4 8/3	145	69
3,915	16955	"	" "	"	-	-	26	27	3 4	-	5 0	-	4 6	5 0	-	2 25	1 80	8 2/1	-	4 8/3	145	
3,923	16232	"	" "	"	-	-	30	31	3 0	-	5 0	-	-	-	-	-	-	-	-	-	-	30
33,796	4007	"	Feb. 22, '39	C. 30	Black	-	14	15	7 6	-	10 3	-	-	-	-	5 00	4 35	19 9/1	-	11 5/1	163	
33,797	40ᵇ	"	" "	"	"	-	14	15	7 6	-	10 6	-	-	-	-	5 00	4 35	19 9/1	-	11 5/1	163	
33,798	4009	"	" "	"	"	-	14	15	7 6	-	10 3	-	-	-	-	5 00	4 35	19 9/1	-	11 5/1	163	
33,799	4010	"	" "	"	"	-	15	16	7 6	-	10 3	10 0	10 0	10 0	10 0	5 00	4 35	19 9/1	-	11 5/1	163	
33,801	4012	"	" "	"	"	-	14	15	7 6	-	10 3	10 0	10 0	10 0	10 0	5 00	4 35	19 9/1	-	11 5/1	163	
33,802	4013	"	" "	"	Blue	-	14	16	7 6	-	9 0	-	-	-	-	5 00	4 35	19 9/1	-	11 5/1	163	
33,803	4014	"	" "	"	"	-	14	15	7 6	-	9 0	-	-	-	-	5 00	4 35	19 9/1	-	11 5/1	163	
33,804	4015	"	" "	"	"	-	15	16	7 6	-	10 3	-	-	-	-	5 00	4 35	19 9/1	-	11 5/1	163	
33,805	4016	"	" "	"	"	-	15	16/3	7 6	-	9 0	8 3	8 3	8 3	8 3	5 00	4 35	19 9/1	-	11 5/1	163	
33,806	4017	"	" "	"	"	-	14	15/1	7 6	-	9 0	-	-	-	-	5 00	4 35	19 9/1	-	11 5/1	163	
33,807	4018	"	" "	"	"	-	15/3	17	7 6	-	9 0	-	-	-	-	5 00	4 35	19 9/1	-	11 5/1	163	

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TABLE—Continued.

Number on ticket.	Number in invoice.	Vessel.	Date of invoice.	Package in which imported.	Cloths—color.	Cassimeres.	Yards in invoice.	Yards on present ticket.	Invoice price—discount on.	Invoice price, disc. off	Public appraisers.	Atwood.	Tingley.	Scott.	Lewis.	Limits.	Selling price, viz. limits less 13 per cent.	Selling price in shillings at 22 cts. for mer par of exch'ge	Selling price in shillings at 22 cts. prem. sent par of exch'ge	Selling price in shillings at 38 cts. or 22 cts. adding 73 per ct. to cover all charges, &c	Excess of sales beyond invoice.	Excess of appraisement beyond invoice.
									s. d.		s. d.	s. d.	s. d.	s. d.	s. d.			s. d.	s. d.	s. d.	per ct.	per ct.
4,201	17203	U. States	Mar. May 28, 1839	P. 158 P. 159	-	- 24(1	25(2	3 0	-	5 0	-	-	-	-	-	2 50(2	2 10	9 6	-	5 6(1	216	
4,204	17206	"	"	"	-	- 28(2	29(3	3 4	-	5 3	-	-	-	-	-	2 50	2 00	9 1	-	5 3	172	
4,205	17250	"	"	"	-	- 21	22	3 4	-	5 3	-	-	-	-	-	2 50	2 00	9 1	-	5 3	172	
4,206	17115	"	"	"	-	- 25(3	27(1	3 4	-	5 3	-	-	-	-	-	2 50	2 00	9 1	-	5 3	172	
4,207	17225	"	"	"	-	- 25(1	27	3 4	-	5 3	-	-	-	-	-	2 50	2 00	9 1	-	5 3	172	
4,208	17191	"	"	"	-	- 26(1	27(2	3 4	-	5 3	-	-	-	-	-	2 50	2 00	9 1	-	5 3	172	
4,209	17190	"	"	"	-	- 21	22(1	3 4	-	5 3	-	-	5 0	5 0	-	2 50	2 00	9 1	-	5 3	172	
4,210	-	"	"	"	-	-	29(2	-	-	5 3	-	-	-	-	-	-	-	-	-	-	-	
4,211	17151	"	"	"	-	- 30(3	32	3 4	-	5 3	-	-	5 0	5 0	-	2 50	2 00	9 1	-	5 3	172	
4,212	17179	"	"	"	-	- 27(2	28(3	3 4	-	5 3	-	-	-	5 0	5 0	-	-	-	-	-	-	
4,213	-	"	"	"	-	-	-	-	-	5 3	-	-	-	-	-	-	-	-	-	-	-	
4,221	16494	"	"	"	-	- 16	16(1	4 0	-	5 3	-	-	5 6	5 6	-	2 25	1 80	-	-	-	57	
4,237	17319	"	"	"	-	- 32	33(3	3 0	-	5 3	-	-	-	-	-	-	-	-	-	-	-	
4,301	1492	"	Mar. May 30, 1839	160	-	- 25(1	25	3 6	-	5 0	-	-	5 0	5 0	-	-	-	-	-	-	31	
4,302	1423	"	"	W. 63	-	- 25(1	25	3 6	-	5 0	-	-	-	-	-	-	-	-	-	-	-	
4,262	2873	"	Mar. 29, '39	[c] 7	Blue	- 15(2	15(2	7 6	-	8 6	-	-	-	8 6	8 6	-	-	-	-	-	-	57
4,263																						57
4,264	2874	"	"	"	Blue	- 17	16(2	7 6	-	8 9	-	-	-	9 0	9 0	-	-	-	-	-	-	13
4,265	2874	"	"	"	do.	- 17(1	19	7 6	-	8 9	-	-	-	-	-	-	-	-	-	-	-	
4,266	2875	"	"	"	do.	- 17(1	16(3	7 6	-	8 9	-	-	-	-	-	-	-	-	-	-	-	16
4,267	2875	"	"	"	do.	- 17(2	17	7 6	-	8 9	-	-	-	-	-	-	-	-	-	-	-	16
4,268	5085	"	"	"	do.	- 18(2	18(1	9 9	-	10 6	-	-	-	9 0	9 0	-	-	-	-	-	-	16
4,269	5093	"	"	"	do.	- 19	18(2	10 0	-	10 6	-	-	-	-	-	5 87(2	5 11	23 3	-	13 5(2	138	
4,271	5069	"	"	"	Green	- 19	18(3	9 6	-	11 0	-	-	11 0	11 0	-	5 87(2	5 11	23 3	-	13 5(2	121	
4,272	5105	"	"	"	do.	- 16	15(2	10 3	-	11 0	-	-	-	-	-	5 70	4 96	22 6	-	13 0(2	137	
																5 70	4 96	22 6	-	13 0(2	119	

| | | |

A.

United States vs. *Cloths & Cassimeres, C. Clifton, claimant—Table containing the particulars of the goods in controversy, and of the invoice prices, appraisements, &c.*

Number on ticket.	Number in invoice.	Vessel.	Date of invoice.	Package in which imported.	Cloths—color.	Cassimeres.	Yards in invoice.	Yards on present ticket.	Invoice price—discount on.	Invoice price, disc. off	Public appraisers.	Atwood.	Tingley.	Scott.	Lewis.	Limits.	Selling price, viz. limits less 13 per cent.	Selling price in shillings at 22 cts. for- mer par of exch'ge	Selling price in shillings at 22 cts. pre- sent par of exch'ge	Selling price in shillings at 38 cts. or 22 cts. add- ing 73 per ct. to cover all charges, &c.	Excess of sales beyond invoice.	Excess of appraisement beyond invoice.
											s. d.	s. d.	s. d.	s. d.	s. d.			s. d.		s. d.	per ct.	per ct.
3,687	3956	N. America	Feb. 5, '39	C. 28	"	-	27	(3 98	(3	3 6	-	5 6	-	5 3	5 3	-	-	-	-	-	-	-	57
3,688	3957	"	"	"	"	-	26	(2 34	(2	3 6	-	5 6	-	5 3	-	-	-	-	-	-	-	-	57
3,942	16357	S. America	Dec. 4, '38	P. 124	"	-	28	(3 30	(2	4 0	-	5 6	-	-	-	-	-	-	-	-	-	-	57
3,943	16426	"	"	"	"	-	29	(3 31	(2	4 0	-	5 6	-	-	-	-	-	-	-	-	-	-	57
3,788	3999	Roscoe	Feb 22, '39	C. 29	"	-	24	(2 25	(2	3 3	-	5 6	-	-	-	-	-	-	-	-	-	-	37
3,789	4000	"	"	"	"	-	21	(1 22	(1	3 3	-	5 6	-	-	-	-	-	-	-	-	-	-	37
3,790	4001	"	"	"	"	-	23	(1 24	(1	3 3	-	5 6	-	-	-	-	-	-	-	-	-	-	69
3,791	4002	"	"	"	"	-	24	(2 25	(2	3 3	-	5 6	-	-	-	-	-	-	-	-	-	-	69
3,914	16938	"	Feb. 15, '39	P. 149	"	-	28	(3 30	(1	3 4	-	5 0	-	4 6	5 0	-	-	-	-	-	-	-	69
3,915	16955	"	"	"	"	-	26	(2 27	(3	3 4	-	5 0	-	4 6	5 0	-	2 25	1 80	8 2(1	-	4 8(3	145	-
3,923	16232	"	"	"	"	-	30	(2 31		3 0	-	5 0	-	-	-	-	2 25	1 80	8 2(1	-	4 8(3	145	-
33,796	4007	"	Feb. 22, '39	C. 30	Black	-	14	(2 15	(3	7 6	-	10 3	-	-	-	-	-	4 35	19 9(1	-	11 5(1	-	30
33,797	4008	"	"	"	"	-	14	15	(1	7 6	-	10 6	-	-	-	-	5 00	4 35	19 9(1	-	11 5(1	163	
33,798	4009	"	"	"	"	-	14	15	(1	7 6	-	10 3	-	-	-	-	5 00	4 35	19 9(1	-	11 5(1	163	
33,799	4010	"	"	"	"	-	15	16		7 6	-	10 3	10 0	10 0	10 0	10 0	5 00	4 35	19 9(1	-	11 5(1	163	
33,801	4012	"	"	"	"	-	14	(2 15	(1	7 6	-	10 3	10 0	10 0	10 0	10 0	5 00	4 35	19 9(1	-	11 5(1	163	
33,802	4013	"	"	"	Blue	-	14	(3 16		7 6	-	9 0	-	-	-	-	5 00	4 35	19 9(1	-	11 5(1	163	
33,803	4014	"	"	"	"	-	14	15	(1	7 6	-	9 0	-	-	-	-	5 00	4 35	19 9(1	-	11 5(1	163	
33,804	4015	"	"	"	"	-	15	16		7 6	-	10 3	-	-	-	-	5 00	4 35	19 9(1	-	11 5(1	163	
33,805	4016	"	"	"	"	-	15	16	(3	7 6	-	9 0	8 3	8 3	8 3	8 3	5 00	4 35	19 9(1	-	11 5(1	163	
33,806	4017	"	"	"	"	-	14	15	(1	7 6	-	9 0	-	-	-	-	5 00	4 35	19 9(1	-	11 5(1	163	
33,807	4018	"	"	"	"	-	15	(3 17		7 6	-	9 0	-	-	-	-	5 00	4 35	19 9(1	-	11 5(1	163	

| | | |

TABLE—Continued.

Number on ticket.	Number in invoice.	Vessel.	Date of invoice.	Package in which imported.	Cloths—color.	Cassimeres.	Yards in invoice.	Yards on present ticket.	Invoice price—discount on.	Invoice price, disc. off	Public appraisers.	Atwood.	Tingley.	Scott.	Lewis.	Limits.	Selling price, viz. limits less 13 per cent.	Selling price in shillings at 22 cts. for mer par of exch'ge	Selling price in shillings at 22 cts. prevent par of exch'ge	Excess of sales beyond invoice.	Excess of appraisement beyond invoice.
									s. d.		s. d.	s. d.	s. d.	s. d.	s. d.			s. d.		per ct.	per ct.
4,201	17903	U. States	Mar. May 28, 1839	P. 158	-	-	24(1	25(2	3 0	-	5 3	-	-	-	-	2 50	2 10	9 6	-	216	
4,204	17906	"	"	P. 159	-	-	28(2	29(3	3 4	-	5 3	-	-	-	-	2 50	2 00	9 1	-	172	
4,205	17250	"	"	"	-	-	21	22	3 4	-	5 3	-	-	-	-	2 50	2 00	9 1	-	172	
4,206	17115	"	"	"	-	-	25(3	27(1	3 4	-	5 3	-	-	-	-	2 50	2 00	9 1	-	172	
4,207	17225	"	"	"	-	-	25(1	27	3 4	-	5 3	-	-	-	-	2 50	2 00	9 1	-	172	
4,208	17191	"	"	"	-	-	26(1	27(2	3 4	-	5 3	-	-	-	-	2 50	2 00	9 1	-	172	
4,209	17120	"	"	"	-	-	21	22(1	3 4	-	5 3	-	-	-	-	2 50	2 00	9 1	-	172	
4,210	-	"	"	"	-	-	-	29(2	-	-	5 3	-	5 0	5 0	-	2 50	2 00	9 1	-	172	
4,211	17151	"	"	"	-	-	20(3	22	3 4	-	5 3	-	5 0	5 0	-	2 50	2 00	9 1	-	172	
4,212	17179	"	"	"	-	-	27(2	28(3	3 4	-	5 3	-	5 0	5 0	5 0	-	-	-	-	-	57
4,213	-	"	"	"	-	-	-	28	-	-	5 3	-	-	5 0	-	-	-	-	-	-	
4,221	16494	"	"	"	-	-	16	16(1	4 0	-	5 3	-	5 6	5 6	-	-	-	-	-	-	31
4,237	17319	"	"	"	-	-	32	33(3	3 0	-	3 0	-	-	-	-	2 25	1 80	8 2	-	164	
4,301	1422	"	Mar. May 30, 1839	W. 63	-	-	25(1	25	3 6	-	5 0	-	5 0	5 0	-	-	-	-	-	-	57
4,302	1423	"	"	"	-	-	25(1	25	3 6	-	5 0	-	-	-	-	-	-	-	-	-	57
4,262	2873	"	Mar. 29, '39	[c] 7	Blue	-	15(2	15(2	7 6	-	8 6	-	-	8 6	8 6	-	-	-	-	-	13
4,263																					
4,264	2874	"	"	"	Blue	-	17	16(2	7 6	-	8 9	-	-	9 0	9 0	-	-	-	-	-	16
4,265	2874	"	"	"	do.	-	17(1	19	7 6	-	8 9	-	-	-	-	-	-	-	-	-	16
4,266	2875	"	"	"	do.	-	17(1	16(3	7 6	-	8 9	-	-	-	-	-	-	-	-	-	16
4,267	2875	"	"	"	do.	-	17(2	17	7 6	-	8 9	-	-	9 0	9 0	-	-	-	-	-	16
4,268	5085	"	"	"	do.	-	18(2	18(1	9 9	-	10 6	-	-	-	-	5 87(2	5 11	23 3	-	138	
4,269	5093	"	"	"	do.	-	19	18(2	10 0	-	10 6	-	-	-	-	5 87(2	5 11	23 3	-	121	
4,271	5069	"	"	"	Green	-	19	18(3	9 6	-	11 0	-	11 0	11 0	11 0	5 70	4 96	22 6	-	137	
4,272	5105	"	"	"	do.	-	16	15(2	10 3	-	11 0	-	-	-	-	5 70	4 96	22 6	-	119	

5/78 35

4,373	5099	"	"	"	do.	-	15(1	14(3	10	11	-	11	6	12	0	12	0	12	0	12	0	6	00	5	22	23	8	-	13	8(3	131
4,274	5100	"	"	"	do.	-	15	14(1	10	11	-	10	6	-		-		-		-		6	00	5	22	23	8	-	13	8(3	131
4,275	5101	"	"	"	Black	-	15(2	15	10	11	-	11	6	12	0	12	0	12	0	12	0	6	00	5	22	23	8	-	13	8(3	131
4,276	5086	"	"	"	Blue	-	18(3	18(1	9	9	-	11	6	-		-		-		-		5	50	4	87(2	21	9	-	12	7	123
4,277	5094	"	"	"	Green	-	18(1	18	10	6	-	11	6	12	0	12	0	12	0	-		6	00	5	22	23	8	-	13	8(3	125
4,278	5095	"	"	"	Blue	-	18	17(3	10	6	-	11	6	-		-		-		-		6	00	5	22	23	8	-	13	8(3	125
4,279	5106	"	"	"	Green	-	18(1	18	10	3	-	12	6	13	0	13	0	13	0	-		5	62(2	4	89	22	3	-	12	10(2	117
4,280	5107	"	"	"	do.	-	19	18(1	10	3	-	12	6	-		-		-		-		5	80	5	05	22	11(3)	-	13	3(2	124
4,281	5102	"	"	"	Black	-	17	16(3	10	11	-	12	6	13	0	13	0	13	0	-		6	12(2	5	43	24	8	-	14	3(2	125
4,282	5103	"	"	"	do.	-	16(3	16(1	10	11	-	12	6	13	0	13	0	13	0	-		6	12(2	5	43	24	8	-	14	3(2	125
4,283	5104	"	"	"	do.	-	16	15(3	10	11	-	12	6	13	0	13	0	13	0	-		6	12(2	5	43	24	8	-	14	3(2	125
4,284	5090	"	"	"	do.	-	17(1	17	8	3	-	11	6	11	0	11	0	11	0	-		4	62(2	4	02	18	3(2	-	10	7	121
4,285	5091	"	"	"	do.	-	17(2	17(1	8	3	-	10	3	10	6	10	6	10	6	10	6	4	62(2	4	02	18	3(2	-	10	7	121
4,286	5092	"	"	"	do.	-	17(1	17	8	3	-	11	6	11	0	11	0	11	0	-		4	62(2	4	02	18	3(2	-	10	7	121
3,004	5040	Europe	Oct. 29, '38	[c] 2	Brown	-	16(3	16(3	10	6	-	11	6	12	0	12	0	12	0	12	0	5	30	4	62	20	0	-	12	10(2	100
3,005	5034	"	"	"	do.	-	17	17	10	6	-	11	0	11	0	11	0	11	0	-		5	12(2	4	46	20	3(1	-	11	8(3	93
3,007	5033	"	"	"	Olive	-	16(2	16(2	10	6	-	11	0	-		-		-		-		5	12(2	4	46	20	3(1	-	11	8(3	93
3,008	5043	"	"	"	do.	-	17(1	17(1	10	6	-	11	0	-		-		-		-		5	50	4	79	21	9(1	-	12	7(1	107
3,016	5025	"	"	"	Blue	-	17(3	17(2	11	3	-	11	0	11	6	11	6	11	6	11	6	5	75	5	01	22	9(1	-	13	2	102
3,018	5014	"	"	"	-	-	22(3	20(1	6	0	-	5	9	6	0	6	0	6	0	6	0	3	00	2	40	10	10(3)	-	6	3(3	81
3,953	5073	Sheridan	Mar. 8, '39	[c] 6	Brown	-	16(1	16(1	11	6	-	10	6	11	0	11	0	11	0	11	0	5	87(2	5	11	23	3	-	13	5(2	102
3,954	5076	"	"	"	Blue	-	17(1	17(1	11	4	-	10	6	-		-		-		-		6	12(2	5	43	24	8	-	14	3(2	117
3,956	5098	"	"	"	do.	-	18	17(3	11	6	-	10	6	-		-		-		-		6	12(2	5	43	24	8	-	14	3(2	114
3,957	5088	"	"	"	do.	-	19(2	19(1	9	6	-	10	6	11	0	11	0	11	0	11	0	5	25	4	57	20	3(1	-	12	0(1	113

ACCOUNT—Continued.

Invoice per	North America,	package	C.	28,	57	per ct.					
"	" South America,	"	P.	124,	45	pr. ct.	of w'ch	6	p.ct.	is excess	of length
"	" Roscoe,	"	C.	29,	76	"	"	4	"	"	"
"	" do.	"	P.	149,	47¾	"	"	3	"	"	"
"	" do.	"	C.	30,	39	"	"	7¾	"	"	"
"	" North America,	"	R.	441,	41	"	"	4	"	"	"
"	" Virginian,	"	M.	89,	37	"	"	4	"	"	"
"	" Columbus,	"	[B]	1010,	36	"	"	3	"	"	"
"	" Oxford,	"	P.	150,							
				154,							
				155,	43	"	"	6	"	"	"
				157,							
"	" United States,	"	P.	158,							
"	" do.	"	"	159,	58	"	"	5	"	"	"
"	" do.	"	"	160,							
"	" do.	"	W.	63,	43	"	"				
"	" do.	"	[c]	7,	12	per cent.					

These goods were appraised in the custom-house, and raised ten per cent. beyond the invoice; on which increased amount the defendant paid the duties. They were invoiced from New York to Philadelphia at prices 138 per cent. above the invoice price of importations.

Invoice per Europe, package [c] 2 1 42-100 per cent., acquitted.
" " Sheridan, " [c] 6 63-100 " "

And now, to wit, this eighth day of October, eighteen hundred and forty-two, the jurors aforesaid, on their oaths and affirmations aforesaid, respectively do say, that they find for the United States, as to all the goods in the information and claim set forth, except per *Europe*, present numbers 3004, 3005, 3007, 3008, 3016, 3018, per *Sheriden* present numbers, 3953, 3954, 3956, 3957, and as to these last ten, they find for the claimant. The numbers are per specification, furnished by order of court, of 22d June last, and they find proable cause for seizure as to all.

Whereupon afterwards, to wit, on the eighteenth day of October, A. D. 1842, it is considered and adjudged, that the said one hundred pieces of cloths and cassimeres, as to which the verdict of the jury aforesaid was for the United States, be and the same are forfeited for the causes in the said information set forth, and as to the ten pieces above described, judgment for the claimant.

And now, to wit, at a circuit court of the United States holden at Philadelphia, in and for the eastern district of Pennsylvania, in the third circuit, this 7th day of July, 1843, this cause came on to be heard on the transcript of the record from the district court of the United States, for the eastern district of Pennsylvania, and was argued by counsel.

And on consideration thereof, it is now here ordered and adjudged by this court, that the judgment of the said district court in this cause be, and the same is hereby, affirmed with costs.

UNITED STATES, *eastern district of Pennsylvania:*

I certify the foregoing to be a true and faithful copy of the record and proceedings of the circuit court of the United States, in and for the eastern district of Pennsylvania, in the third circuit, in a

certain action therein lately depending between Charles Clifton plaintiff in error, and the United States of America, defendants in error.

In testimony whereof, I have hereunto subscribed my name, and affixed the seal of said court at Philadelphia, this ninth [SEAL.] day of January, A. D. 1844, and in the sixty-eighth year of the independence of the said United States.

FRA. HOPKINSON, *Clk. cir't. ct.*

Filed, 1844.